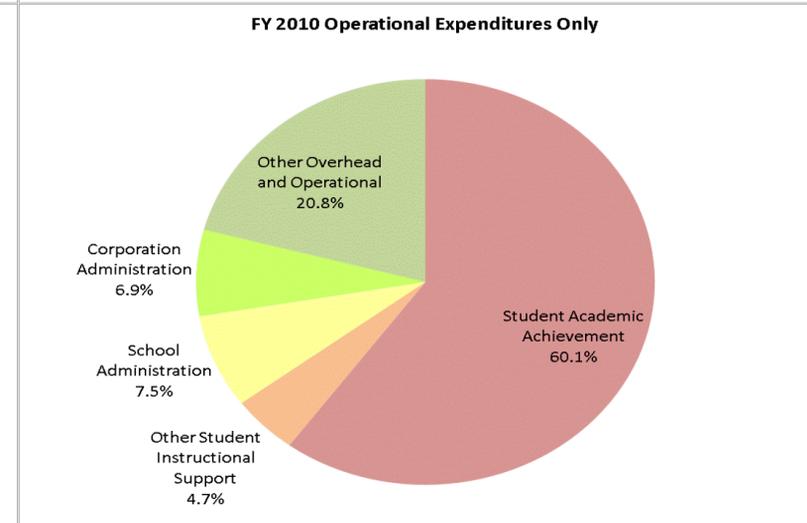
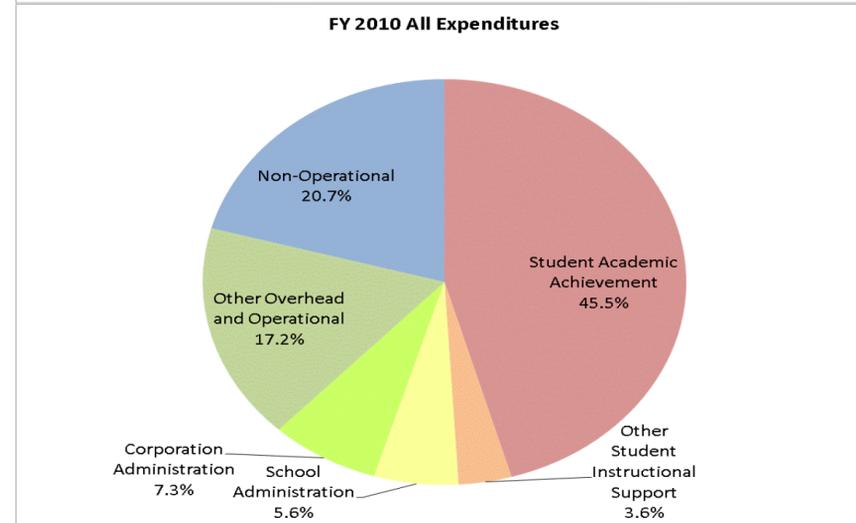
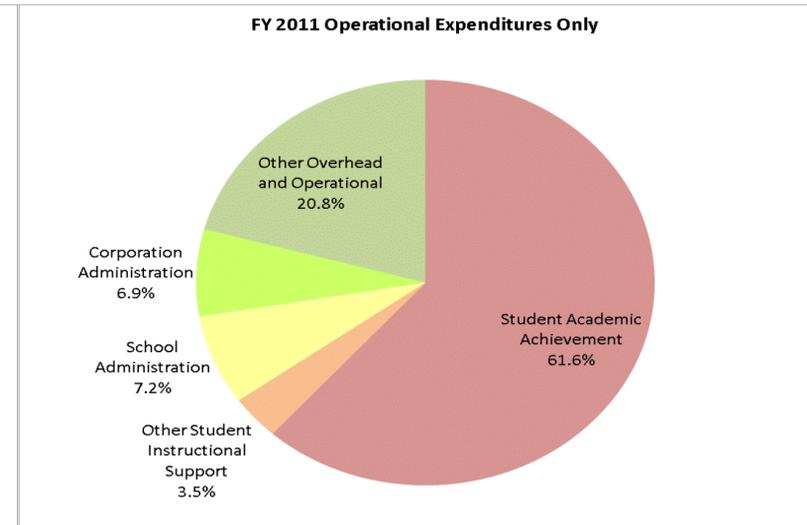
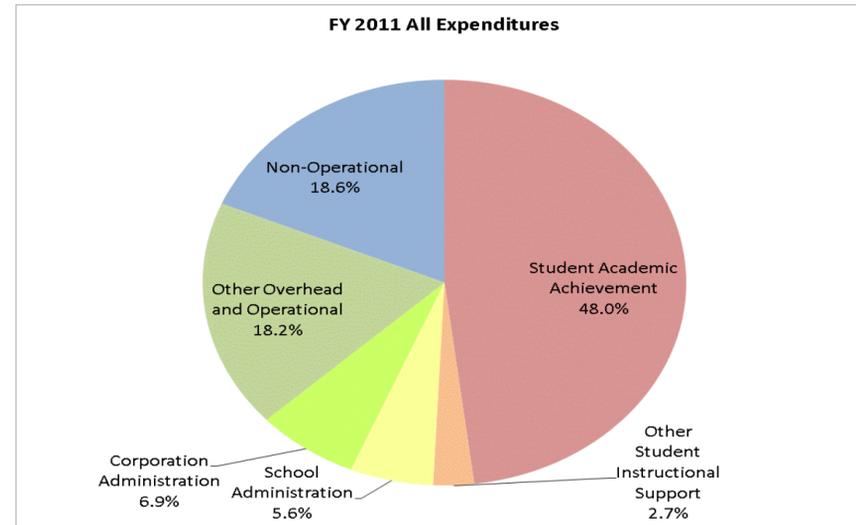


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wes-Del Community Schools (1885)**

Wes-Del Community Schools (1885)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$3,872,868	53.6%	\$4,421,128	49.0%	\$4,248,178	45.5%	\$4,198,215	48.0%
Student Instructional Support	\$532,239	7.4%	\$654,603	7.3%	\$858,520	9.2%	\$726,573	8.3%
Overhead and Operational	\$1,597,626	22.1%	\$1,879,529	20.9%	\$2,291,302	24.6%	\$2,187,244	25.0%
Nonoperational	\$1,222,388	16.9%	\$2,058,678	22.8%	\$1,935,092	20.7%	\$1,629,196	18.6%
Grand Total	\$7,225,121		\$9,013,939		\$9,333,092		\$8,741,228	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	61.0%	56.3%	54.7%	56.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$154,519	\$184,503			19%
	11100 Regular Programs; Elementary	\$1,148,397	\$934,955	\$1,255,499	\$1,319,316	15%	41%	5%
	11200 Regular Programs; Middle/Junior High			\$247				-100%
	11300 Regular Programs; High School	\$1,364,038	\$1,426,782	\$1,514,752	\$1,459,814	7%	2%	-4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$9,000		\$109,730	\$232,443	> 500%		112%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$115,612				-100%
	11450 Vocational Education; Consumer and Homemaking	\$40,458	\$51,043	\$74,514	\$69,774	72%	37%	-6%
	11470 Vocational Education; Business Education	\$2,732				-100%		
	11590 Other Vocational Education Programs		\$13				-100%	
	11630 Regular Programs; Alternative Education Programs; High School			\$4,600	\$4,000			-13%
	12110 Gifted And Talented; Gifted and Talented	\$3,446	\$13,033	\$38,647	\$26,291	> 500%	102%	-32%
	12350 Physical Impairment; Homebound	\$1,025		\$1,997	\$535	-48%		-73%
	12510 Culturally Different; Communication Disorders	\$31,990	\$42,386			-100%	-100%	
	12610 Learning Disability	\$129,152	\$165,262	\$289,733	\$281,635	118%	70%	-3%
	12900 Other Special Programs		\$547				-100%	
	14100 Summer School Programs; Elementary	\$34,471	\$11,678	\$20,989	\$14,299	-59%	22%	-32%
	14300 Summer School Programs; High School	\$5,975	\$14,609	\$3,782	\$1,519	-75%	-90%	-60%
	16100 Remediation Testing	\$5,577	\$60			-100%	-100%	
	16200 Preventive Remediation	\$16,226	\$73,090	\$79,348	\$90,929	460%	24%	15%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$47,996	\$55,627	\$31,079	\$28,802	-40%	-48%	-7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi	\$170,551	\$278,376	\$335,576	\$291,911	71%	5%	-13%
	22110 Improvement of Instruction; Service Area Direction	\$16,814	\$20,530	\$27,281	\$32,898	96%	60%	21%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$735	\$51,492			-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$540	\$11,572	\$3,405	\$625	16%	-95%	-82%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,500	\$5,550	\$1,566	\$2,503	-67%	-55%	60%
	22210 Library/Media Services; Service Area Direction			\$49,646	\$56,839			14%
	22220 Library/Media Services; School Library	\$100,896	\$81,811	\$41,784	\$44,876	-56%	-45%	7%
	22230 Library/Media Services; Audiovisual	\$15,958	\$9,311	\$10,910	\$4,449	-72%	-52%	-59%
	22290 Library/Media Services; Other Educational Media Services	\$3,571	\$14,543	\$7,540	\$16,662	367%	15%	121%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$126,985	\$53,554			-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers			\$6,142				-100%
	22360 Instruction, Related Technology; Network Support	\$45,886	\$193,477			-100%	-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$1,636	\$6,301			285%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$84,818	\$92,193	\$67,644	\$27,293	-68%	-70%	-60%
	25570 Textbooks for Rent or Resale; Materials and Supplies		\$432				-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$133,385	\$214,620					
Student Academic Achievement Total		\$3,548,120	\$3,816,543	\$4,248,178	\$4,198,215	18%	10%	-1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction				\$5,098			
	21210 Guidance Services; Service Area Direction			\$154,460	\$64,952			-58%
	21220 Guidance Services; Counseling Services	\$94,385	\$114,553	\$19,405	\$17,108	-82%	-85%	-12%
	21310 Health Services; Service Area Direction				\$562			
	21340 Health Services; Nurse Services	\$46,095	\$40,038	\$55,326	\$55,629	21%	39%	1%
	21390 Health Services; Other Health Services	\$156	\$109	\$706	\$54	-65%	-50%	-92%
	21420 Psychological Testing	\$24,549	\$35,442	\$34,398	\$29,397	20%	-17%	-15%
	21430 Psychological Counseling	\$968				-100%		
	21520 Speech Pathology and Audiology Services; Speech Pathology Services			\$65,808	\$62,980			-4%
	21990 Other Support Services, Students; Other Student Services		\$1,074	\$1,313	\$2,710		152%	106%
	24100 Office of The Principal	\$312,867	\$359,822	\$527,105	\$488,083	56%	36%	-7%
	24900 Other Support Services, School Administration		\$135				-100%	
Student Instructional Support Total		\$479,021	\$551,173	\$858,520	\$726,573	52%	32%	-15%
Overhead and Operational								
	23110 Board of Education; Service Area Direction			\$10,765	\$10,765			0%
	23120 Board of Education; Service Area Assistants	\$95,145	\$86,475	\$37,647	\$40,826	-57%	-53%	8%
	23150 Board of Education; Legal Services	\$4,323	\$7,649	\$4,736	\$2,601	-40%	-66%	-45%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wes-Del Community Schools (1885)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$4,233	\$4,166	\$2,702	\$3,730	-12%	-10%	38%
	23190 Board of Education; Other Governing Body Services			\$11,841	\$15,125			28%
	23210 Executive Administration; Office of The Superintendent	\$112,560	\$105,216	\$153,683	\$142,363	26%	35%	-7%
	23220 Executive Administration; Community Relations		\$804				-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$967	\$205	\$119		-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$105		\$6,401	\$4,370	> 500%		-32%
	25140 Fiscal Services; Receiving and Disbursing Funds		\$6,361	\$63,426	\$71,131		> 500%	12%
	25191 Other Fiscal Services; Refund of Revenue	\$516	\$19,528			-100%	-100%	
	25193 Other Fiscal Services; Printed Forms	\$3,763	\$7,480	\$9,232	\$8,866	136%	19%	-4%
	25195 Other Fiscal Services; Bank Account Service Charge			\$2,928	\$3,176			8%
	25199 Other Fiscal Services; Other		\$31,826	\$13,901	\$14,416		-55%	4%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing			\$39,777	\$25,970			-35%
	25300 Printing, Publishing, and Duplicating Services			\$7,145	\$12,874			80%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$76,808	\$71,062			-7%
	25850 Administrative Technology Services; Network Support			\$38,771	\$35,317			-9%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$199,753	\$119,537			-40%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel				\$900			
	25890 Other Technology Services				\$8,550			
	25920 Ditch Assessments	\$143	\$143			-100%	-100%	
	25950 Other Assessments			\$4,064	\$2,032			-50%
	25990 Other Support Services, Central				\$5,164			
	26100 Operation and Maintenance of Plant Services; Service Area Direction			\$93,561	\$60,590			-35%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$530,165	\$560,484	\$553,193	\$488,817	-8%	-13%	-12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$28,298	\$10,991	\$5,825	\$8,208	-71%	-25%	41%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$5,675	\$29,997	\$28,012	\$44,057	> 500%	47%	57%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,108						
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,109	\$268	\$3,980	\$1,285	-39%	380%	-68%
	26700 Operation and Maintenance of Plant Services; Insurance	\$64,058	\$47,630	\$51,987	\$45,017	-30%	-5%	-13%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			\$24,618	\$15,638			-36%
	27010 Student Transportation; Service Area Direction		\$16,080	\$45,912	\$53,136		230%	16%
	27100 Student Transportation; Vehicle Operation	\$201,373	\$205,960	\$192,589	\$185,538	-8%	-10%	-4%
	27200 Student Transportation; Monitoring Services	\$16,710	\$3,111	\$19,129	\$26,848	61%	> 500%	40%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$60,575	\$98,873	\$14,232	\$7,432	-88%	-92%	-48%
	27400 Student Transportation; Purchase of School Buses	\$21,831	\$144,997	\$129,708	\$174,567	> 500%	20%	35%
	27500 Student Transportation; Insurance on Buses	\$3,486	\$17,160	\$12,839	\$3,699	6%	-78%	-71%
	27700 Student Transportation; Contracted Transportation Services		\$6,748		\$2,997		-56%	
	27900 Student Transportation; Other Student Transportation Services	\$1,009	\$13,513	\$63,150	\$84,563	> 500%	> 500%	34%
	27910 Student Transportation; Bus Driver Training		\$835				-100%	
	31100 Food Services Operations; Service Area Direction	\$13,541	\$22,109	\$28,502	\$29,370	117%	33%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$126,454	\$115,342	\$154,777	\$144,404	14%	25%	-7%
	31300 Food Services Operations; Food Delivery	\$4,754				-100%		
	31400 Food Services Operations; Food Purchases	\$142,781	\$152,586	\$172,973	\$204,585	43%	34%	18%
	31900 Other Food Services	\$176		\$12,615	\$7,716	> 500%		-39%
Overhead and Operational Total		\$1,445,858	\$1,716,537	\$2,291,302	\$2,187,244	51%	27%	-5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services		\$2,723	\$361			-100%	-100%
	33200 Community Recreation	\$32,069	\$473	\$100	\$416	-99%	-12%	316%
	33400 Athletic Coaches	\$20,443	\$34,085	\$52,574	\$57,813	183%	70%	10%
	33990 Other Community Services; Other			\$11				-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$47,084				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$7,498	\$5,264		\$5,000	-33%	-5%	
	45100 Building Acquisition, Construction and Improvements	\$219,475	\$41,506	\$142,641	\$61,597	-72%	48%	-57%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$99,323				-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$214,963	\$44,822	\$81,547	\$80,524	-63%	80%	-1%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment		\$33,486	\$1,813	\$19,688		-41%	> 500%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,564	\$19,023		\$20,000	205%	5%	
	51100 Debt Services; Principal on Debt; Bonds		\$40,000	\$90,000	\$95,000		138%	6%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$449,085	\$1,103,692			-100%	-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt			\$591				-100%
	52100 Debt Services; Interest on Debt; Bonds		\$11,149	\$11,730	\$83,470		> 500%	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Wes-Del Community Schools (1885)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	52200 Debt Services; Interest on Debt; Temporary Loans		\$4,768	\$951,724	\$754,187		> 500%	-21%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$17,430	\$11,741			-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal		\$598,000	\$294,976	\$305,000		-49%	3%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$307,024	\$146,500			-52%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$17,135				-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$184,921				-100%		
Nonoperational Total		\$1,216,668	\$2,050,055	\$1,935,092	\$1,629,196	34%	-21%	-16%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$78,456	\$44,799					
	26492 2007 Account Code - Social Security	\$275,921	\$319,690					
	26493 2007 Account Code - Workmen's Compensation	\$7,685	\$34,415					
	26494 2007 Account Code - Group Insurance	\$153,392	\$401,545					
	26496 2007 Account Code - Unemployment Compensation		\$1,022					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$20,000	\$78,159					
Prorated By Fund Total		\$535,454	\$879,630					